

**COPY**

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CITY OF LOS ANGELES

12  
13 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
14 **FOR THE COUNTY OF LOS ANGELES, SPRING STREET COURTHOUSE**  
15

16 LORIN M. ENGQUIST and ANGELICA G.  
DIVINAGRACIA dba FUN FIT FACTORY, on  
17 behalf of themselves and all others similarly  
situated,  
18  
19 Plaintiffs,  
20  
21 v.  
22 CITY OF LOS ANGELES,  
23  
24 Defendant.  
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**CASE NO. BC591331**  
*Unlimited Jurisdiction*

(Assigned to Hon. Daniel J. Buckley – Dept. 1)

**DECLARATION OF MONIKA R. MCKNIGHT IN SUPPORT OF MOTION FOR FINAL APPROVAL OF SETTLEMENT**

Hearing Date: March 17, 2021  
Hearing Time: 10:30 a.m.  
Dept.: SS1

**Exempt from Filing Fees**  
**Government Code § 6103**  
CONFORMED COPY  
ORIGINAL FILED  
Superior Court of California  
County of Los Angeles

FEB 22 2021

Sherri R. Carter, Executive Officer/Clerk  
By: Rita Nazaryan, Deputy

1 **DECLARATION OF MONIKA R. MCKNIGHT**

2 I, MONIKA R. MCKNIGHT, declare as follows:

3 1. I currently hold the position of Tax Compliance Officer III / Business Tax Liaison for  
4 the Office of Finance at the City of Los Angeles. Unless otherwise stated, I have personal knowledge  
5 of the matters set forth herein and if called upon as a witness, I could and would competently testify  
6 thereto. I submit this declaration pursuant to the terms of the settlement agreement between the  
7 parties in this matter, *Lorin M. Engquist, et al. v. City of Los Angeles*, Case No. BC591331.

8 2. I have been employed with the Office of Finance at the City since 2006 in a variety  
9 of capacities. As part of my duties, I am familiar with the City’s policies and practices regarding its  
10 administration of the gas users tax (“GUT”), including those in the time frame from April 2014 to  
11 the present. My expertise, however, is in determining tax assessments, tax refunds, and similar  
12 calculations. I also monitor content on the City’s Department of Finance website.

13 3. I worked with the City of Los Angeles’s outside counsel, Pamela Graham, an attorney  
14 with the law firm of Colantuono, Highsmith & Whatley, to post notice about the settlement in the  
15 *Engquist* matter on the City of Los Angeles’s Department of Finance website. Starting on November  
16 2, 2020, I posted the following language on the top of the website under a tab titled “Gas Users  
17 Refund” on the Department of Finance’s webpage, found at [www.finance.lacity.org/gas-users-](http://www.finance.lacity.org/gas-users-refund)  
18 [refund](http://www.finance.lacity.org/gas-users-refund):

19 “Gas Users Refund. Notice of California Class Action Lawsuit: If you were a resident of the  
20 City of Los Angeles and a customer of the Southern California Gas Company between April  
21 16, 2014 and the present, visit [www.GasTaxSettlementLA.com](http://www.GasTaxSettlementLA.com) for important information.”

22 4. I understand from viewing the City’s main website at [www.lacity.org](http://www.lacity.org) that the same  
23 language appears on the bottom, right-hand corner of the first page of the website. I do not have the  
24 ability to change the City’s main website, but understand that another City employee worked with  
25 Ms. Graham and our Deputy City Attorney, Dan Whitley, to have it placed there too starting on  
26 October 30, 2020.

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1 I declare under penalty of perjury under the laws of the State of California that the foregoing  
2 is true and correct.

3 Executed on February 19, 2021, at Los Angeles, California.  
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7 MONIKA R. MCKNIGHT  
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